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Attorneys for Defendant  
ARTHUR ANDERSEN LLP

UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA, SAN FRANCISCO DIVISION

MANI SUBRAMANIAN, as an individual and  
citizen of Washington, and as a derivative  
action plaintiff,

Plaintiff,

v.

ST. PAUL FIRE AND MARINE  
INSURANCE COMPANY, a Minnesota  
Corporation, et al.,

Defendants.

Case No. 08-1426 VRW

**DEFENDANT ARTHUR ANDERSEN  
LLP'S CERTIFICATION OF  
INTERESTED ENTITIES OR PERSONS**

Pursuant to Civil L.R. 3-16, the undersigned, on behalf of Defendant Arthur Andersen LLP  
certifies that as of this date, other than the named parties, said Defendant has no such interest to  
report.

DATED: September 4, 2008

COBLENTZ, PATCH, DUFFY & BASS LLP

By: /s/  
Frederick S. Fields  
Attorneys for Defendant  
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